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February 5, 2007

John S. Dowling & Company
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This letter represents our response to the report and letter of comments issued in connection with the review of the Firm's system of quality control for the accounting and auditing practice in effect for the year ended September 30, 2006. The matters discussed herein were brought to the attention of all personnel at a training session held on January 19, 2007. In addition, the matters discussed in this letter will be given special emphasis in our monitoring procedures.

Engagement Letters

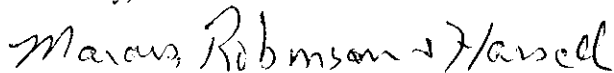
We will revise our review procedures to ensure accuracy and completeness of engagement letters so that the letters will be in accordance with professional standards.

Practice Materials

We have implemented procedures to ensure that current versions of practice materials are utilized in planning procedures.

We believe these actions are responsive to the findings of the review.

Sincerely,

A handwritten signature in cursive script that reads "Marcus Robinson & Hassell".

Marcus, Robinson and Hassell